

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 3796-01  
Bill No.: HB 1514  
Subject: Property, Real and Personal, State Tax Commission, Taxation and Revenue -  
General, Taxation and Revenue - Property  
Type: Original  
Date: February 18, 2002

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**FISCAL SUMMARY**

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Counties and Townships	(Unknown)	(Unknown)	(Unknown)
<b>Local Government</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

**FISCAL ANALYSIS**

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### ASSUMPTION

Officials from the **Department of Revenue, Office of State Courts Administrator, and State Tax Commission** assume this proposal would have no fiscal impact on their organizations.

Officials from **Boone County, Green County, Jackson County**, and the **Office of the Attorney General** did not respond to this proposal.

**Oversight** assumes this proposal would have an unknown but significant fiscal impact on counties and township organizations which would need data processing capability to account for taxpayer installment payments.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
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	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
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### **POLITICAL SUBDIVISIONS**

#### Counties and Townships

<u>Cost</u> - accounting and data processing systems	(Unknown)	(Unknown)	(Unknown)
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<b>ESTIMATED NET EFFECT ON POLITICAL SUBDIVISIONS</b>	<u><b>(Unknown)</b></u>	<u><b>(Unknown)</b></u>	<u><b>(Unknown)</b></u>
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#### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This proposal would require counties and townships to permit taxpayers to pay current and delinquent real estate, and current personal property taxes in installments of the taxpayer's choosing.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue  
Office of State Courts Administrator  
State Tax Commission

NOT RESPONDING

Boone County  
Green County  
Jackson County  
Office of the Attorney General



Mickey Wilson, CPA  
Acting Director  
February 18, 2002